

PCA-CX-14.3: Engagement Completion Document

Company Name: A1; ABCD; ASB; HP; infinity; Mindtree; Nayana & Co; Raju & Co; Rakesh & Co; S&S; Start; T1; TRACe Test Demo and Co.; UBC; Varun & co; Venu
 Balance Sheet Date: 05 Sep 2025
 Completed By: Reviewer1
 Date: 05 Sep 2025

| SubPoint | Remarks | WorkpaperRef |
|--|---|---------------|
| 1. Significant issue(s) involving selection, application, and consistency of accounting principles (including disclosures) | | |
| 10. Significant findings or issues identified during the reviews of interim financial information: [] | | |
| a. Facts giving rise to the interim findings/issues | | |
| b. Actions taken and evidence obtained to address the interim findings/issues (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 11. Disagreements among members of the engagement team or with others consulted about final conclusions reached on significant accounting or auditing matters, including the basis for the final resolution | | |
| a. Facts giving rise to the disagreements, along with identification of engagement team members with opposing views | | |
| b. Actions taken and evidence obtained to address the disagreements (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 2. Results of procedures indicating a need for significant modification of planned procedures: material misstatements (including omissions in the financial statements): significant deficiencies or material weaknesses in internal control | | |
| a. Facts giving rise to the matters | Store ledger is not maintained Qty wise | Going Concern |

| SubPoint | Remarks | WorkpaperRef |
|---|---------------------------|---------------|
| a. Facts giving rise to the matters | separate from GL | Going Concern |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | Please refer to Workpaper | Going Concern |
| 3. Accumulated misstatements and evaluation of uncorrected misstatements, including relevant quantitative and qualitative factors | | |
| a. Facts giving rise to the misstatement(s), including relevant quantitative and qualitative factors | | |
| b. Actions taken and evidence obtained to address the misstatements (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 4. Circumstances that caused significant difficulty in applying auditing procedures | | |
| a. Facts giving rise to the circumstances | | |
| b. Actions taken and evidence obtained to address the circumstances (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 5. Significant changes in the auditor's risk assessments, including risks that were not previously identified, and modifications or additions to audit procedures due to such changes | | |
| a. Facts giving rise to the changes | | |
| b. Actions taken and evidence obtained to address the changes (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a | | |

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|---|---------|--------------|
| conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 6. Risks of material misstatement determined to be significant risks and the results of auditing procedures in response to such risks | | |
| a. Facts giving rise to the significant risks | | |
| b. Actions taken and evidence obtained to address the significant risks (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 7. Other significant findings or issues, including any significant unusual transactions | | |
| a. Facts giving rise to the findings/issues/ significant unusual transactions | | |
| b. Actions taken and evidence obtained to address the findings/issues/significant unusual transactions c (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 8. Other matters that could result in modification of the audit report | | |
| a. Facts giving rise to the matters | | |
| b. Actions taken and evidence obtained to address the matters (including relevant professional literature and consultations) | | |
| c. Reasoning process used to formulate a conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| d. Final resolution and basis for conclusion | | |
| 9. Other issues resulting in consultations | | |
| a. Facts giving rise to the consultation | | |
| b. Nature and the scope of the consultation | | |

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|---|---------|--------------|
| c. Actions taken and evidence obtained to address the issue resulting in the consultation | | |
| d. Reasoning process used to formulate the conclusion (including consideration of inconsistent or contradicting evidence or guidance) | | |
| e. Final resolution, basis for conclusion, and how the conclusions were implemented | | |
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